

San Jose Police Department Sworn Officer Retirement Projection**Field Work APR File**

APPROVED:DATE:

Objective D: To identify the number of sworn officers approaching and achieving retirement eligibility.

D-1 Sub-Objective: To identify sworn officers approaching and achieving retirement eligibility.

D-1.0 Develop Scope and Methodology for audit.

COMPLETED – See w/p D-1.0. CC

D-1.1 Document Retirement eligibility and determine the appropriate window for analysis. Document City rules governing eligibility for retirement. Validate eligibility rules with Municipal Code and City Charter.

COMPLETED – Validation of Eligibility Matrix Conducted. CC

D-1.2 Collect information regarding sworn officer active and retiree force.

COMPLETED – Active, Retiree, and Attrition data collected from various sources. CC

D-1.3 Verify data from different sources to ensure validity.

COMPLETED – Data validated as described in workpaper D-1.3. CC

D-1.4 Provide basic information about retiree officer population.

COMPLETED – Information described in D-1.4. CC

D-1.5 Provide basic information about active officer population.

COMPLETED – Information described in D-1.5. CC

D-1.6 Provide basic information about other police separations (those not accounted for as retirements).

COMPLETED - Information described in D-1.6. CC

D-1.7 Issues that affect police retirements.

COMPLETED – Information described in D-1.7. CC

D-1.8 Provide information on the effect of retirement plan changes.

COMPLETED - Information described in D-1.8. CC

D-1.9 Provide information on the status of academy hires.

COMPLETED – Information described in D-1.9. CC

D-1.10 Survey other jurisdictions to see how they respond to retirements.

COMPLETED – Information described in D-1.10. CC

D-2 Sub-Objective: Summarize Results of Objective

D-2.1 Prepare preliminary Finding Development Sheets as appropriate. Submit all new or revised Finding Development Sheets to City Auditor with APR according to established biweekly schedule. Evaluate whether additional audit steps are required to develop the elements of a complete finding.

COMPLETED – See D-2.1

D-2.2 Prepare interim reports to auditee as necessary. (Audit Standard RS-2.2)

COMPLETED

D-2.3 Complete numbering, labeling, and cross-indexing of workpapers, APR, workpaper index, and other audit documents. (Procedure 5-02)

COMPLETED – No w/p included in body

D-2.4 In-charge Review of workpapers. Respond to reviewer's notes as necessary. (File at A-12)

COMPLETED

D-2.5 Schedule Supervising Auditor review of workpapers and APR files. Respond to reviewer's notes as necessary. (File at A-13)

COMPLETED

D-2.6 Schedule Second Audit Standards Review after final phase of fieldwork. (Procedure 5-01, Section IV-3.2) Respond to reviewer's notes as necessary. (Files at A-11)